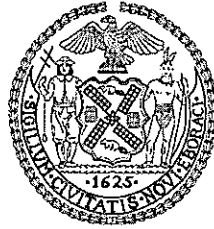


Financial Plan Statements  
for  
New York City  
February 2013



The City of New York



This report contains the Financial Plan Statements for February 2013 which have been prepared in accordance with the New York State Financial Emergency Act for the City of New York.

The fiscal year plan reflects the Financial Plan as submitted to the Financial Control Board on January 29, 2013.

The forecast of revenues and expenditures reflects actual revenue and expenditure performance to date and expected activity for the remainder of the fiscal year.

The actuals and projections in the forecasts are based on the best information available to the City at the date of preparation and certain assumptions and methods of estimation, which are considered reasonable and appropriate for purposes of the report as of such date.

THE CITY OF NEW YORK  
BY

Handwritten signature of John Grathwol in black ink, written over a horizontal line.

John Grathwol  
Deputy Director for Budget Resources,  
Accounting and Workforce  
Office of Management and Budget

Handwritten signature of Ari Hoffnung in black ink, written over a horizontal line.

Ari Hoffnung  
Deputy Comptroller for Budget and Public Affairs  
Office of the Comptroller

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## NOTES TO FINANCIAL PLAN STATEMENTS

### I. Summary of Significant Financial Policies, Procedures and Development

#### A. Financial Plan Statements

The City's Financial Plan Statements represent the accounts of the General Fund and certain transactions of the Capital Projects Fund of the City, including the Department of Education and the City University of New York. They do not include the total operations of the New York City Health and Hospitals Corporation (HHC) but do include the City's subsidy to HHC and the City's share of payments to the Corporation in connection with its role as a Medicaid provider.

The City's Financial Plan Statements incorporate the policies and procedures discussed in Note B. Such data are unaudited. Prior years' balances for cash, accounts receivable and outstanding obligations are consistent with the FY 2012 audited Comprehensive Annual Financial Report (CAFR). Whenever appropriate, adjustments have been incorporated into the Financial Plan Statements as they relate to the audit of the Comprehensive Annual Financial Report (CAFR). The Financial Plan on which these statements are based was prepared in accordance with generally accepted accounting principles, except for the application of GASB 49.

#### B. Basis of Accounting

##### 1. Revenues

Real estate tax revenue is recorded on the modified accrual basis of accounting, which recognizes as revenue payments received against the current year levy and late payments on prior year levies received within the first two months of the following year, reduced by estimated tax refunds to be made in the period.

Taxpayer assessed revenues (e.g. sales, income and certain excise taxes), net of estimated refunds, are recorded on a modified accrual basis. Revenues are susceptible to accrual if they are both measurable and available to be used to finance governmental operations during the year.

All other revenues are recorded when received in cash.

Federal categorical grants except as noted below are recognized as revenue as claims are filed during the year and adjusted at year-end for revenues earned but not claimed. State grants are recognized in the same manner. Advances provided to the City in anticipation of filing of claims by the City for federal and state reimbursement of Medicaid and welfare expenditures are recognized as revenue when received.

## 2. Expenditures

### (a) Debt Service

Debt Service expenditures on general obligation issuances are recorded when City real estate tax collections are deposited into the Debt Service fund in advance of the actual debt service payment.

### (b) Fixed Assets

Acquisitions of fixed assets having a useful life of more than five years and costing more than \$15,000 are treated as capital expenditures. All other acquisitions of fixed assets are treated as operating expenditures.

### (c) Encumbrances

Encumbrances entered during FY 2013 for OTPS purchase orders and contracts expected to be received by June 30, 2013 are treated as expenditures.

### (d) Risk Management

The City generally assumes the risk of its own losses with respect to most types of risks, including, but not limited to, property damage (both claims against the City and damage to the City's own property), personal injury, and workers' compensation; any losses incurred are paid out of the City's budget. The City's budgets and financial plans include estimates of judgments and claims to be settled annually, but there are no cash reserves for estimated losses incurred. Settlements reached or judgments entered during FY 2013 are recorded when paid and adjusted at year-end for any additional unpaid settlements reached or judgments entered during FY 2013.

### (e) Vacation and Sick Leave

The annual costs of actual vacation and sick leave are recorded on a cash basis.

### (f) Materials and Supplies

Purchases of materials and supplies are treated as expenditures when encumbered. No inventory accounts are included in the financial statements.

(g) General Reserve

The General Reserve provides for shortfalls in revenues and overruns in uncontrollable expenditures.

3. Capital Commitments

The reporting of actual capital commitments, as well as sources and uses of capital expenditures, are based upon the accounting period of the transaction.

C. Pension Plans

The City sponsors or participates in pension plans covering all eligible employees. Most plans require employee contributions. The plans provide pension benefits based on salary and length of service. In the event of disability during employment, participants may receive retirement allowances based on satisfaction of certain service requirements and other plan provisions. The City's main pension systems are the five major actuarial systems - The New York City Employees' Retirement System, The Teachers Retirement System, The Board of Education Retirement System, The New York City Police Pension Fund, Article 2 and the Fire Department Pension Fund Article 1-B.

The City also contributed to three other actuarial systems and sponsors six non-actuarial retirements' systems for certain employees, retirees and beneficiaries not covered by any of the five major actuarial systems. In addition, the City provides cost-of-living and other supplemental pensions to certain retirees of the actuarial and non-actuarial systems.

Financial Plan Statements can be accessed through the New York City Office of Management and Budget's website at: [www.nyc.gov/omb](http://www.nyc.gov/omb)

# **Report No. 1 & 1A**

Revenue and Obligation Forecast

**NEW YORK CITY  
FINANCIAL PLAN SUMMARY  
REPORT NO. 1  
(MILLIONS OF DOLLARS)**

**MONTH: FEBRUARY  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>REVENUES:</b>							
TAXES							
GENERAL PROPERTY TAX	\$ 86	\$ (1)	\$ 87	\$ 17,289	\$ 17,202	\$ 87	\$ 18,440
OTHER TAXES	1,308	1,197	111	15,407	15,296	111	25,631
SUBTOTAL: TAXES	\$ 1,394	\$ 1,196	\$ 198	\$ 32,696	\$ 32,498	\$ 198	\$ 44,071
MISCELLANEOUS REVENUES	497	437	60	3,826	3,766	60	6,586
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE DISALLOWANCES	(68)	(97)	29	(622)	(651)	29	(1,777)
	-	-	-	-	-	-	(15)
SUBTOTAL: CITY FUNDS	\$ 1,823	\$ 1,536	\$ 287	\$ 35,900	\$ 35,613	\$ 287	\$ 48,865
OTHER CATEGORICAL GRANTS	37	69	(32)	384	416	(32)	981
INTER-FUND REVENUES	43	52	(9)	201	210	(9)	571
FEDERAL CATEGORICAL GRANTS	626	1,043	(417)	2,452	2,869	(417)	8,655
STATE CATEGORICAL GRANTS	705	1,071	(366)	5,070	5,436	(366)	11,301
<b>TOTAL REVENUES</b>	<b>\$ 3,234</b>	<b>\$ 3,771</b>	<b>\$ (537)</b>	<b>\$ 44,007</b>	<b>\$ 44,544</b>	<b>\$ (537)</b>	<b>\$ 70,373</b>
<b>EXPENDITURES:</b>							
PERSONAL SERVICE	\$ 2,883	\$ 2,751	\$ (132)	\$ 21,975	\$ 21,976	\$ 1	\$ 37,593
OTHER THAN PERSONAL SERVICE	1,301	1,693	392	20,697	21,012	315	29,728
DEBT SERVICE	385	285	(100)	1,837	1,707	(130)	4,729
GENERAL RESERVE	-	-	-	-	-	-	100
SUBTOTAL	\$ 4,569	\$ 4,729	\$ 160	\$ 44,509	\$ 44,695	\$ 186	\$ 72,150
LESS: INTRA-CITY EXPENSES	(68)	(97)	(29)	(622)	(651)	(29)	(1,777)
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,501</b>	<b>\$ 4,632</b>	<b>\$ 131</b>	<b>\$ 43,887</b>	<b>\$ 44,044</b>	<b>\$ 157</b>	<b>\$ 70,373</b>
<b>NET TOTAL</b>	<b>\$ (1,267)</b>	<b>\$ (861)</b>	<b>\$ (406)</b>	<b>\$ 120</b>	<b>\$ 500</b>	<b>\$ (380)</b>	<b>\$ -</b>

Note: For additional details on revenues, see Report No. 3. For additional details on expenditures, see Report No. 4 and the corresponding notes.



**NEW YORK CITY**  
**MONTH - BY - MONTH - REVENUE AND OBLIGATION FORECAST**  
**REPORT NO. 1A**  
**(MILLIONS OF DOLLARS)**

**MONTH: FEBRUARY**  
**FISCAL YEAR 2013**

	ACTUAL								FORECAST					
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	POST JUNE	TOTAL YEAR
<b>REVENUES:</b>														
<b>TAXES</b>														
GENERAL PROPERTY TAX	\$ 8,582	\$ 198	\$ 790	\$ 684	\$ 78	\$ 4,124	\$ 2,747	\$ 86	\$ 933	\$ 324	\$ (7)	\$ 13	\$ (112)	\$ 18,440
OTHER TAXES	1,057	1,110	3,164	1,487	1,292	2,889	3,100	1,308	2,678	2,531	1,127	3,631	257	25,631
<b>SUBTOTAL: TAXES</b>	<b>\$ 9,639</b>	<b>\$ 1,308</b>	<b>\$ 3,954</b>	<b>\$ 2,171</b>	<b>\$ 1,370</b>	<b>\$ 7,013</b>	<b>\$ 5,847</b>	<b>\$ 1,394</b>	<b>\$ 3,611</b>	<b>\$ 2,855</b>	<b>\$ 1,120</b>	<b>\$ 3,644</b>	<b>\$ 145</b>	<b>\$ 44,071</b>
MISCELLANEOUS REVENUES	624	398	327	398	573	320	689	497	518	480	530	860	372	6,586
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE	(1)	(16)	(37)	(68)	(185)	(22)	(225)	(68)	(158)	(159)	(57)	(409)	(372)	(1,777)
DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	(15)	(15)
<b>SUBTOTAL: CITY FUNDS</b>	<b>\$ 10,262</b>	<b>\$ 1,690</b>	<b>\$ 4,244</b>	<b>\$ 2,501</b>	<b>\$ 1,758</b>	<b>\$ 7,311</b>	<b>\$ 6,311</b>	<b>\$ 1,823</b>	<b>\$ 3,971</b>	<b>\$ 3,176</b>	<b>\$ 1,593</b>	<b>\$ 4,095</b>	<b>\$ 130</b>	<b>\$ 48,865</b>
OTHER CATEGORICAL GRANTS	17	26	137	75	24	20	48	37	82	49	24	320	122	981
INTER-FUND REVENUES	-	-	52	32	28	26	20	43	45	98	47	75	105	571
FEDERAL CATEGORICAL GRANTS	30	33	94	638	268	319	444	626	578	767	884	1,144	2,830	8,655
STATE CATEGORICAL GRANTS	5	9	1,475	444	697	913	822	705	1,257	1,180	953	1,234	1,607	11,301
<b>TOTAL REVENUES</b>	<b>\$ 10,314</b>	<b>\$ 1,758</b>	<b>\$ 6,002</b>	<b>\$ 3,690</b>	<b>\$ 2,775</b>	<b>\$ 8,589</b>	<b>\$ 7,645</b>	<b>\$ 3,234</b>	<b>\$ 5,933</b>	<b>\$ 5,270</b>	<b>\$ 3,501</b>	<b>\$ 6,868</b>	<b>\$ 4,794</b>	<b>\$ 70,373</b>
<b>EXPENDITURES:</b>														
PERSONAL SERVICE	\$ 1,996	\$ 2,107	\$ 2,827	\$ 2,852	\$ 2,884	\$ 3,446	\$ 2,980	\$ 2,883	\$ 2,895	\$ 2,790	\$ 2,826	\$ 5,132	\$ 1,975	\$ 37,593
OTHER THAN PERSONAL SERVICE	8,241	3,262	1,643	1,621	1,092	1,435	2,102	1,301	1,783	1,911	1,442	2,199	1,696	29,728
DEBT SERVICE	120	356	161	326	125	249	115	385	189	211	229	2,263	-	4,729
GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	100	100
<b>SUBTOTAL</b>	<b>\$ 10,357</b>	<b>\$ 5,725</b>	<b>\$ 4,631</b>	<b>\$ 4,799</b>	<b>\$ 4,101</b>	<b>\$ 5,130</b>	<b>\$ 5,197</b>	<b>\$ 4,569</b>	<b>\$ 4,867</b>	<b>\$ 4,912</b>	<b>\$ 4,497</b>	<b>\$ 9,594</b>	<b>\$ 3,771</b>	<b>\$ 72,150</b>
LESS: INTRA-CITY EXPENSES	(1)	(16)	(37)	(68)	(185)	(22)	(225)	(68)	(158)	(159)	(57)	(409)	(372)	(1,777)
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,356</b>	<b>\$ 5,709</b>	<b>\$ 4,594</b>	<b>\$ 4,731</b>	<b>\$ 3,916</b>	<b>\$ 5,108</b>	<b>\$ 4,972</b>	<b>\$ 4,501</b>	<b>\$ 4,709</b>	<b>\$ 4,753</b>	<b>\$ 4,440</b>	<b>\$ 9,185</b>	<b>\$ 3,399</b>	<b>\$ 70,373</b>
<b>NET TOTAL</b>	<b>\$ (42)</b>	<b>\$ (3,951)</b>	<b>\$ 1,408</b>	<b>\$ (1,041)</b>	<b>\$ (1,141)</b>	<b>\$ 3,481</b>	<b>\$ 2,673</b>	<b>\$ (1,267)</b>	<b>\$ 1,224</b>	<b>\$ 517</b>	<b>\$ (939)</b>	<b>\$ (2,317)</b>	<b>\$ 1,395</b>	<b>\$ -</b>

## **Report No. 2**

Analysis of Change in Fiscal Year Plan

**NEW YORK CITY  
ANALYSIS OF CHANGE IN FISCAL YEAR FORECAST  
REPORT NO. 2  
(MILLIONS OF DOLLARS)**

**MONTH: FEBRUARY  
FISCAL YEAR 2013**

DESCRIPTION	INITIAL PLAN 6/28/2012	1st QUARTER MOD CHANGES	PRELIMINARY BUDGET CHANGES	EXECUTIVE BUDGET CHANGES	ADOPTED BUDGET CHANGES	CURRENT PLAN 1/29/2013
<b>REVENUES:</b>						
TAXES						
GENERAL PROPERTY TAX	\$ 18,417	\$ 13	\$ 10	\$ -	\$ -	\$ 18,440
OTHER TAXES	25,227	182	222	-	-	25,631
SUBTOTAL: TAXES	\$ 43,644	\$ 195	\$ 232	\$ -	\$ -	\$ 44,071
MISCELLANEOUS REVENUES	6,949	(443)	80	-	-	6,586
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE DISALLOWANCES	(1,631) (15)	(73) -	(73) -	-	-	(1,777) (15)
SUBTOTAL: CITY FUNDS	\$ 48,947	\$ (321)	\$ 239	\$ -	\$ -	\$ 48,865
OTHER CATEGORICAL GRANTS	924	54	3	-	-	981
INTER-FUND REVENUES	539	(1)	33	-	-	571
FEDERAL CATEGORICAL GRANTS	6,661	601	1,393	-	-	8,655
STATE CATEGORICAL GRANTS	11,430	136	(265)	-	-	11,301
<b>TOTAL REVENUES</b>	<b>\$ 68,501</b>	<b>\$ 469</b>	<b>\$ 1,403</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,373</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICE	\$ 37,292	\$ 64	\$ 237	\$ -	\$ -	\$ 37,593
OTHER THAN PERSONAL SERVICE	28,642	511	575	-	-	29,728
DEBT SERVICE	3,898	(33)	864	-	-	4,729
GENERAL RESERVE	300	-	(200)	-	-	100
SUBTOTAL	\$ 70,132	\$ 542	\$ 1,476	\$ -	\$ -	\$ 72,150
LESS: INTRA-CITY EXPENSES	(1,631)	(73)	(73)	-	-	(1,777)
<b>TOTAL EXPENDITURES</b>	<b>\$ 68,501</b>	<b>\$ 469</b>	<b>\$ 1,403</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,373</b>

## **Report No. 3**

Revenue Activity by Major Area

**NEW YORK CITY  
REVENUE ACTIVITY BY MAJOR AREA (RECOGNITION BASIS)  
REPORT NO. 3  
(MILLIONS OF DOLLARS)**

**MONTH: FEBRUARY  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>TAXES:</b>							
GENERAL PROPERTY TAX	\$ 86	\$ (1)	\$ 87	\$ 17,289	\$ 17,202	\$ 87	\$ 18,440
PERSONAL INCOME TAX	610	511	99	5,701	5,602	99	8,488
GENERAL CORPORATION TAX	(2)	(7)	5	1,104	1,099	5	2,493
BANKING CORPORATION TAX	(18)	-	(18)	557	575	(18)	1,361
UNINCORPORATED BUSINESS TAX	29	15	14	945	931	14	1,763
GENERAL SALES TAX	454	435	19	3,929	3,910	19	6,061
REAL PROPERTY TRANSFER TAX	58	78	(20)	736	756	(20)	1,036
MORTGAGE RECORDING TAX	52	50	2	487	485	2	656
COMMERCIAL RENT TAX	3	2	1	326	325	1	653
UTILITY TAX	33	30	3	219	216	3	382
OTHER TAXES	20	19	1	528	527	1	1,071
TAX AUDIT REVENUES	69	64	5	468	463	5	838
STAR PROGRAM	-	-	-	407	407	-	829
<b>SUBTOTAL TAXES</b>	<b>\$ 1,394</b>	<b>\$ 1,196</b>	<b>\$ 198</b>	<b>\$ 32,696</b>	<b>\$ 32,498</b>	<b>\$ 198</b>	<b>\$ 44,071</b>
<b>MISCELLANEOUS REVENUES:</b>							
LICENSES/FRANCHISES/ETC.	\$ 63	\$ 62	\$ 1	\$ 398	\$ 397	\$ 1	\$ 554
INTEREST INCOME	1	1	-	9	9	-	17
CHARGES FOR SERVICES	46	57	(11)	476	487	(11)	876
WATER AND SEWER CHARGES	183	118	65	1,349	1,284	65	1,505
RENTAL INCOME	18	18	-	168	168	-	303
FINES AND FORFEITURES	61	63	(2)	531	533	(2)	800
MISCELLANEOUS	57	21	36	273	237	36	754
INTRA-CITY REVENUE	68	97	(29)	622	651	(29)	1,777
<b>SUBTOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 497</b>	<b>\$ 437</b>	<b>\$ 60</b>	<b>\$ 3,826</b>	<b>\$ 3,766</b>	<b>\$ 60</b>	<b>\$ 6,586</b>
<b>UNRESTRICTED INTGVT. AID</b>							
FEDERAL REVENUE SHARING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NY STATE REVENUE SHARING	-	-	-	-	-	-	-
OTHER INTGVT. AID	-	-	-	-	-	-	-
<b>SUBTOTAL UNRESTRICTED INTGVT. AID</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: INTRA-CITY REVENUES	(68)	(97)	29	(622)	(651)	29	(1,777)
DISALLOWANCES	-	-	-	-	-	-	(15)
<b>SUBTOTAL CITY FUNDS</b>	<b>\$ 1,823</b>	<b>\$ 1,536</b>	<b>\$ 287</b>	<b>\$ 35,900</b>	<b>\$ 35,613</b>	<b>\$ 287</b>	<b>\$ 48,865</b>

**NEW YORK CITY  
REVENUE ACTIVITY BY MAJOR AREA (RECOGNITION BASIS)  
REPORT NO. 3 (CONT.)  
(MILLIONS OF DOLLARS)**

**MONTH: FEBRUARY  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
OTHER CATEGORICAL GRANTS	\$ 37	\$ 69	\$ (32)	\$ 384	\$ 416	\$ (32)	\$ 981
INTER-FUND REVENUES	43	52	(9)	201	210	(9)	571
<b>FEDERAL CATEGORICAL GRANTS</b>							
COMMUNITY DEVELOPMENT	\$ 20	\$ 18	\$ 2	\$ 116	\$ 114	\$ 2	\$ 229
WELFARE	283	356	(73)	1,222	1,295	(73)	3,293
EDUCATION	57	253	(196)	148	344	(196)	1,956
OTHER	266	416	(150)	966	1,116	(150)	3,177
<b>SUBTOTAL FEDERAL CATEGORICAL GRANTS</b>	<b>\$ 626</b>	<b>\$ 1,043</b>	<b>\$ (417)</b>	<b>\$ 2,452</b>	<b>\$ 2,869</b>	<b>\$ (417)</b>	<b>\$ 8,655</b>
<b>STATE CATEGORICAL GRANTS</b>							
WELFARE	\$ 91	\$ 129	\$ (38)	\$ 546	\$ 584	\$ (38)	\$ 1,495
EDUCATION	554	726	(172)	4,268	4,440	(172)	8,084
HIGHER EDUCATION	21	50	(29)	69	98	(29)	235
HEALTH AND MENTAL HYGIENE	4	140	(136)	51	187	(136)	582
OTHER	35	26	9	136	127	9	905
<b>SUBTOTAL STATE CATEGORICAL GRANTS</b>	<b>\$ 705</b>	<b>\$ 1,071</b>	<b>\$ (366)</b>	<b>\$ 5,070</b>	<b>\$ 5,436</b>	<b>\$ (366)</b>	<b>\$ 11,301</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,234</b>	<b>\$ 3,771</b>	<b>\$ (537)</b>	<b>\$ 44,007</b>	<b>\$ 44,544</b>	<b>\$ (537)</b>	<b>\$ 70,373</b>

## **Report No. 4 & 4A**

Obligation Analysis and Personnel Control Report

**NEW YORK CITY  
OBLIGATION ANALYSIS  
REPORT NO. 4  
(MILLIONS OF DOLLARS)**

**MONTH: FEBRUARY  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>UNIFORM FORCES</b>							
POLICE DEPT.	\$ 373	\$ 367	\$ (6)	\$ 3,262	\$ 3,254	\$ (8)	\$ 4,953
FIRE DEPT.	143	138	(5)	1,219	1,291	72	1,900
DEPT. OF CORRECTION	78	75	(3)	726	714	(12)	1,070
SANITATION DEPT.	86	117	31	1,032	1,136	104	1,476
<b>HEALTH &amp; WELFARE</b>							
ADMIN. FOR CHILD SERVICES	79	110	31	2,257	2,165	(92)	2,872
DEPT. OF SOCIAL SERVICES	626	703	77	6,292	6,061	(231)	9,356
DEPT. OF HOMELESS SERVICES	41	29	(12)	737	750	13	955
HEALTH & MENTAL HYGIENE	42	71	29	1,087	1,185	98	1,681
<b>OTHER AGENCIES</b>							
HOUSING PRESERVATION & DEV.	56	29	(27)	499	523	24	660
ENVIRONMENTAL PROTECTION	195	228	33	1,081	1,216	135	1,694
TRANSPORTATION DEPT.	47	60	13	635	647	12	913
PARKS & RECREATION DEPT.	34	37	3	273	290	17	451
DEPT. OF CITYWIDE ADMIN. SERVICES	15	15	-	994	1,025	31	1,242
ALL OTHER	185	196	11	2,419	2,598	179	3,476
<b>MAJOR ORGANIZATIONS</b>							
DEPT. OF EDUCATION	1,183	1,224	41	11,084	11,031	(53)	19,223
HIGHER EDUCATION	125	53	(72)	465	467	2	865
HEALTH & HOSPITALS CORP.	66	67	1	162	150	(12)	299
<b>OTHER</b>							
MISCELLANEOUS BUDGET:							
FRINGE BENEFITS	257	220	(37)	2,019	2,020	1	3,973
TRANSIT SUBSIDIES	-	1	1	565	559	(6)	786
JUDGMENTS & CLAIMS	(118)	4	122	227	227	-	735
OTHER	11	40	29	339	373	34	1,179
PENSION CONTRIBUTIONS	660	660	-	5,298	5,306	8	8,062
DEBT SERVICE	385	285	(100)	1,837	1,707	(130)	4,729
PRIOR YEAR ADJUSTMENTS	-	-	-	-	-	-	(500)
<b>SUBTOTAL</b>	<b>\$ 4,569</b>	<b>\$ 4,729</b>	<b>\$ 160</b>	<b>\$ 44,509</b>	<b>\$ 44,695</b>	<b>\$ 186</b>	<b>\$ 72,050</b>
PLUS GENERAL RESERVE	-	-	-	-	-	-	100
LESS: INTRA-CITY EXPENSES	(68)	(97)	(29)	(622)	(651)	(29)	(1,777)
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,501</b>	<b>\$ 4,632</b>	<b>\$ 131</b>	<b>\$ 43,887</b>	<b>\$ 44,044</b>	<b>\$ 157</b>	<b>\$ 70,373</b>



**NEW YORK CITY  
PERSONNEL CONTROL REPORT  
REPORT NO. 4A  
(MILLIONS OF DOLLARS)**

**MONTH: FEBRUARY  
FISCAL YEAR 2013**

	<b>FT &amp; FTE POSITIONS</b>		<b>PERSONAL SERVICE COSTS</b>							
	<b>CURRENT MONTH</b>		<b>CURRENT MONTH</b>			<b>YEAR-TO-DATE</b>			<b>FISCAL YEAR</b>	
	<b>ACTUAL</b>	<b>PLAN <sup>1</sup></b>	<b>ACTUAL</b>	<b>PLAN</b>	<b>BETTER/ (WORSE)</b>	<b>ACTUAL</b>	<b>PLAN</b>	<b>BETTER/ (WORSE)</b>	<b>PLAN</b>	
<b>UNIFORM FORCES</b>										
POLICE DEPT.	50,857	51,463	\$ 336	\$ 321	\$ (15)	\$ 2,944	\$ 2,932	\$ (12)	\$ 4,433	
FIRE DEPT.	15,494	15,258	124	119	(5)	1,056	1,065	9	1,646	
DEPT. OF CORRECTION	10,233	10,522	72	70	(2)	633	612	(21)	946	
SANITATION DEPT.	9,209	9,346	66	73	7	570	629	59	909	
<b>HEALTH &amp; WELFARE</b>										
ADMIN. FOR CHILD SERVICES	6,159	6,578	30	31	1	253	254	1	393	
DEPT. OF SOCIAL SERVICES	13,888	14,351	56	59	3	480	491	11	759	
DEPT. OF HOMELESS SERVICES	1,812	1,948	9	9	-	76	79	3	120	
HEALTH & MENTAL HYGIENE	5,648	6,418	29	31	2	234	257	23	397	
<b>OTHER AGENCIES</b>										
ENVIRONMENTAL PROTECTION	5,617	6,070	35	36	1	292	302	10	464	
TRANSPORTATION DEPT.	4,706	4,617	29	28	(1)	248	239	(9)	374	
PARKS & RECREATION DEPT. <sup>2</sup>	5,709	4,521	22	21	(1)	198	194	(4)	313	
CITYWIDE ADMIN. SERVICES	1,999	2,408	11	11	-	92	95	3	143	
ALL OTHER	30,523	31,598	159	159	-	1,323	1,342	19	2,141	
<b>MAJOR ORGANIZATIONS</b>										
DEPT. OF EDUCATION	132,552	131,586	988	891	(97)	6,259	6,147	(112)	12,414	
<b>OTHER</b>										
MISCELLANEOUS BUDGET	-	-	257	232	(25)	2,019	2,032	13	4,079	
PENSION CONTRIBUTIONS	-	-	660	660	-	5,298	5,306	8	8,062	
<b>TOTAL</b>	<b>294,406</b>	<b>296,684</b>	<b>\$ 2,883</b>	<b>\$ 2,751</b>	<b>\$ (132)</b>	<b>\$ 21,975</b>	<b>\$ 21,976</b>	<b>\$ 1</b>	<b>\$ 37,593</b>	

<sup>1</sup> Includes planned full-time headcount and estimates of planned FTEs.

<sup>2</sup> Planned headcount does not include Federal funding for positions related to Hurricane Sandy.

## **NOTES TO REPORTS NO. 4 AND 4A**

The current month, year-to-date and fiscal year plan data in Reports No. 4 and 4A reflect the Financial Plan submitted to the Financial Control Board on January 29, 2013.

In some instances prior year charges are reflected in FY 2013 year-to-date expenses. These will be journaled back to prior years at a later date.

**Fire Department:** The \$72 million year-to-date variance is primarily due to:

- \$63 million in delayed encumbrances, including \$43 million for other services and charges, \$13 million for contractual services and \$6 million for supplies and materials, that will be obligated later in the fiscal year.
- \$9 million in personal services, including \$16 million for overtime and \$3 million for fringe benefits, offset by \$(5) million for full-time normal gross, \$(2) million for differentials, \$(1) million for other salaried positions and \$(1) million for holiday pay.

**Department of Correction:** The \$(12) million year-to-date variance is primarily due to:

- \$(10) million in accelerated encumbrances, including \$(5) million for contractual services and \$(4) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- \$19 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$(21) million in personal services, including \$(59) million for overtime, offset by \$26 million for full-time normal gross, \$7 million for differentials, \$3 million for fringe benefits and \$2 million for holiday pay.

**Sanitation Department:** The \$104 million year-to-date variance is primarily due to:

- \$45 million in delayed encumbrances, including \$16 million for contractual services, \$13 million for other services and charges, \$13 million for supplies and materials and \$3 million for property and equipment, that will be obligated later in the fiscal year.
- \$59 million in personal services, including \$27 million for overtime, \$24 million for all other and \$16 million for full-time normal gross, offset by \$(5) million for differentials and \$(4) million for holiday pay.

**Administration for Children's Services:** The \$(92) million year-to-date variance is primarily due to:

- \$(121) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated

later in the fiscal year.

- \$28 million in delayed encumbrances, including \$13 million for social services, \$10 million for other services and charges and \$4 million for fixed and miscellaneous charges, that will be obligated later in the fiscal year.
- \$1 million in personal services.

**Department of Social Services:** The \$(231) million year-to-date variance is primarily due to:

- \$(255) million in accelerated encumbrances, including \$(231) million for medical assistance, \$(13) million for contractual services and \$(11) million for public assistance, that was planned to be obligated later in the fiscal year.
- \$13 million in delayed encumbrances, including \$6 million for other services and charges, \$4 million for supplies and materials and \$3 million for social services, that will be obligated later in the fiscal year.
- \$11 million in personal services, including \$25 million for full-time normal gross, offset by \$(12) million for differentials, \$(1) million for other salaried positions, \$(1) million for terminal leave and \$(1) million for overtime.

**Department of Homeless Services:** The \$13 million year-to-date variance is primarily due to:

- \$10 million in delayed encumbrances, including \$6 million for other services and charges and \$3 million for contractual services, that will be obligated later in the fiscal year.
- \$3 million in personal services.

**Department of Health and Mental Hygiene:** The \$98 million year-to-date variance is primarily due to:

- \$(2) million in accelerated encumbrances, primarily for social services, that was planned to be obligated later in the fiscal year.
- \$77 million in delayed encumbrances, including \$48 million for contractual services, \$19 million for other services and charges, \$6 million for supplies and materials and \$4 million for property and equipment, that will be obligated later in the fiscal year.
- \$23 million in personal services, including \$17 million for other salaried positions and \$15 million for full-time normal gross, offset by \$(6) million for differentials, \$(2) million for holiday pay and \$(2) million for overtime.

**Housing Preservation and Development:** The \$24 million year-to-date variance is primarily due to:

- \$(5) million in accelerated encumbrances, primarily for fixed and miscellaneous charges, that was planned to be obligated later in the fiscal year.
- \$25 million in delayed encumbrances, including \$14 million for contractual services, \$9 million for other services

and charges and \$2 million for supplies and materials, that will be obligated later in the fiscal year.

- \$4 million in personal services.

**Environmental Protection:** The \$135 million year-to-date variance is primarily due to:

- \$125 million in delayed encumbrances, including \$79 million for other services and charges, \$22 million for contractual services, \$14 million for fixed and miscellaneous charges, \$5 million for property and equipment and \$5 million for supplies and materials, that will be obligated later in the fiscal year.
- \$10 million in personal services, including \$20 million for full-time normal gross and \$3 million for fringe benefits, offset by \$(7) million for overtime, \$(4) million for differentials and \$(1) million for holiday pay.

**Transportation Department:** The \$12 million year-to-date variance is primarily due to:

- \$(2) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.
- \$23 million in delayed encumbrances, \$14 million for supplies and materials, \$7 million for other services and charges and \$1 million for property and equipment, that will be obligated later in the fiscal year.
- \$(9) million in personal services, including \$(6) million for differentials, \$(4) million for overtime and \$(2) million for holiday pay, offset by \$2 million for full-time normal gross.

**Department of Parks and Recreation:** The \$17 million year-to-date variance is primarily due to:

- \$21 million in delayed encumbrances, including \$10 million for supplies and materials, \$8 million for contractual services and \$3 million for other services and charges, that will be obligated later in the fiscal year.
- \$(4) million in personal services.

**Department of Citywide Administrative Services:** The \$31 million year-to-date variance is primarily due to:

- \$28 million in delayed encumbrances, including \$11 million for other services and charges, \$10 million for supplies and materials and \$6 million for contractual services, that will be obligated later in the fiscal year.
- \$3 million in personal services.

**Department of Education:** The \$(53) million year-to-date variance is primarily due to:

- \$(11) million in accelerated encumbrances, primarily for supplies and materials, that was planned to be obligated later in the fiscal year.

- \$70 million in delayed encumbrances, including \$36 million for other services and charges, \$16 million for contractual services, \$12 million for fixed and miscellaneous charges and \$6 million for property and equipment, that will be obligated later in the fiscal year.
- \$(112) million in personal services, including \$(76) million for full-time normal gross, \$(52) million for fringe benefits, \$(9) million for differentials, \$(8) million for prior year charges and \$(5) million for overtime, offset by \$30 million for other salaried positions, \$7 million for terminal leave and \$2 million for all other.

**Health and Hospitals Corporation:** The \$(12) million year-to-date variance is primarily due to:

- \$(12) million in accelerated encumbrances, primarily for fixed and miscellaneous charges, that was planned to be obligated later in the fiscal year.

**Miscellaneous Budget:** The \$29 million year-to-date variance is primarily due to:

- \$1 million in fringe benefits reflecting delayed encumbrances, that will be obligated later in the fiscal year.
- \$(6) million in transit subsidies reflecting accelerated encumbrances, that was planned to be obligated later in the fiscal year.
- \$34 million in other reflecting delayed encumbrances, that will be obligated later in the fiscal year.

**Debt Service:** The \$(130) million year-to-date variance is primarily due to:

- \$(288) million in accelerated encumbrances, including \$(248) million for general interest on bonds, \$(26) million for blended component units and \$(14) million for costs associated with financing, that was planned to be obligated later in the fiscal year.
- \$158 million in delayed encumbrances, including \$154 million for redemption of general obligation bonds and \$4 million for payments to counterparties, that will be obligated later in the fiscal year.

# **Report No. 5**

## Capital Commitments

**CITY OF NEW YORK  
CAPITAL COMMITMENTS  
REPORT NO. 5  
(Dollars in Millions)**

DESCRIPTION	MONTH: FEBRUARY		FISCAL YEAR: 2013		
	CURRENT MONTH		YEAR-TO-DATE		FISCAL YEAR
	ACTUAL	PLAN	ACTUAL	PLAN	PLAN
<b>TRANSIT</b>	\$0.0 (C) 0.0 (N)	\$0.0 (C) 0.0 (N)	\$83.4 (C) 2.0 (N)	\$0.0 (C) 0.0 (N)	\$278.4 (C) 2.0 (N)
<b>HIGHWAY AND STREETS</b>	4.4 (C) 2.8 (N)	4.4 (C) 1.1 (N)	68.8 (C) 48.3 (N)	68.3 (C) 49.4 (N)	638.6 (C) 315.1 (N)
<b>HIGHWAY BRIDGES</b>	10.2 (C) 98.4 (N)	0.0 (C) 0.0 (N)	47.8 (C) 98.4 (N)	94.6 (C) 0.0 (N)	581.4 (C) 333.5 (N)
<b>WATERWAY BRIDGES</b>	0.5 (C) 0.0 (N)	0.0 (C) 0.0 (N)	12.8 (C) (2.2) (N)	5.5 (C) 0.0 (N)	193.7 (C) 22.8 (N)
<b>WATER SUPPLY</b>	1.1 (C) 0.0 (N)	0.0 (C) 0.0 (N)	224.3 (C) 0.0 (N)	27.7 (C) 0.0 (N)	315.1 (C) 0.0 (N)
<b>WATER MAINS, SOURCES &amp; TREATMENT</b>	2.6 (C) 0.0 (N)	2.7 (C) 0.0 (N)	157.8 (C) 0.5 (N)	91.7 (C) 0.2 (N)	643.2 (C) 33.5 (N)
<b>SEWERS</b>	30.6 (C) 0.3 (N)	1.4 (C) 0.0 (N)	224.3 (C) 2.0 (N)	155.5 (C) 2.0 (N)	436.6 (C) 2.0 (N)
<b>WATER POLLUTION CONTROL</b>	64.3 (C) 0.0 (N)	0.2 (C) 0.0 (N)	148.6 (C) (0.2) (N)	33.0 (C) 0.0 (N)	698.1 (C) 11.6 (N)
<b>ECONOMIC DEVELOPMENT</b>	4.7 (C) 0.1 (N)	0.0 (C) 0.0 (N)	173.8 (C) 3.9 (N)	39.3 (C) 2.8 (N)	1,082.5 (C) 137.6 (N)
<b>EDUCATION</b>	23.7 (C) 0.0 (N)	0.0 (C) 0.0 (N)	704.8 (C) 588.9 (N)	687.1 (C) 588.9 (N)	1,641.6 (C) 987.3 (N)

**SYMBOLS:  
(C) CITY FUNDS  
(N) NON-CITY FUNDS, FEDERAL AND OTHER SOURCES**

**CITY OF NEW YORK  
CAPITAL COMMITMENTS  
REPORT NO. 5  
(Dollars in Millions)**

DESCRIPTION	MONTH: FEBRUARY		FISCAL YEAR: 2013		FISCAL YEAR PLAN
	CURRENT MONTH ACTUAL	PLAN	YEAR-TO-DATE ACTUAL	PLAN	
<b>CORRECTION</b>	7.0 (C) 0.0 (N)	33.0 (C) 0.0 (N)	89.7 (C) 0.0 (N)	202.9 (C) 0.0 (N)	461.1 (C) 0.0 (N)
<b>SANITATION</b>	56.9 (C) 0.0 (N)	4.1 (C) 0.0 (N)	327.1 (C) 5.7 (N)	265.2 (C) 6.8 (N)	838.6 (C) 6.8 (N)
<b>POLICE</b>	6.4 (C) 0.0 (N)	6.3 (C) 0.0 (N)	45.5 (C) 0.0 (N)	83.3 (C) 0.0 (N)	296.2 (C) 0.0 (N)
<b>FIRE</b>	3.0 (C) 0.6 (N)	0.0 (C) 0.0 (N)	61.1 (C) 2.8 (N)	9.1 (C) (0.0) (N)	278.3 (C) 9.3 (N)
<b>HOUSING</b>	78.8 (C) 0.0 (N)	0.0 (C) 0.0 (N)	163.6 (C) 20.3 (N)	98.8 (C) 2.2 (N)	1,293.8 (C) 129.3 (N)
<b>HOSPITALS</b>	6.8 (C) 0.0 (N)	9.0 (C) 0.0 (N)	154.1 (C) 0.0 (N)	163.7 (C) 0.0 (N)	824.2 (C) 0.0 (N)
<b>PUBLIC BUILDINGS</b>	14.4 (C) 0.0 (N)	0.1 (C) 0.0 (N)	88.1 (C) 0.0 (N)	73.8 (C) 0.0 (N)	685.9 (C) 0.0 (N)
<b>PARKS</b>	28.3 (C) 4.0 (N)	0.8 (C) 0.0 (N)	179.1 (C) 20.0 (N)	46.3 (C) 0.3 (N)	1,193.0 (C) 190.2 (N)
<b>ALL OTHER DEPARTMENTS</b>	120.1 (C) 2.3 (N)	37.4 (C) 1.1 (N)	388.4 (C) 67.4 (N)	232.0 (C) 42.0 (N)	4,122.3 (C) 343.5 (N)
<b>TOTAL</b>	<b>\$463.7 (C) \$108.4 (N)</b>	<b>\$99.4 (C) \$2.2 (N)</b>	<b>\$3,343.2 (C) \$857.7 (N)</b>	<b>\$2,377.7 (C) \$694.5 (N)</b>	<b>\$16,502.4 (C) \$2,524.3 (N)</b>

**SYMBOLS:  
(C) CITY FUNDS  
(N) NON-CITY FUNDS, FEDERAL AND OTHER SOURCES**



**NEW YORK CITY  
CAPITAL COMMITMENTS  
REPORT NO. 5  
(MILLIONS IN DOLLARS)**

**Month: February**

**Fiscal Year: 2013**

**City Funds:**

Total Authorized Commitment Plan	\$16,502
Less: Reserve for Unattained Commitments Commitment Plan	<u>(4,999)</u>
	<u>\$11,503</u>

**Non-City Funds:**

Total Authorized Commitment Plan	\$2,524
Less: Reserve for Unattained Commitments Commitment Plan	<u>0</u>
	<u>\$2,524</u>

Month and year-to-date variances for City funds are reported against the authorized FY 2013 January Capital Commitment Plan of \$16,502 million rather than the Financial Plan level of \$11,503 million. The additional \$4,999 million of commitments is included to help the City meet its overall Financial Plan target. Aggregate commitments are not expected to exceed the approved plan level as it may be modified from time to time.

## NOTES TO REPORT #5

1. Capital Commitments: Commitments are defined as awarded contracts registered with the City Comptroller except for Waterway and Highway Bridge projects performed jointly with the State. Certain non-City commitments for Bridge projects are not registered with the City Comptroller. These commitments are reported when the State advertises the work. Beginning in Fiscal Year 2000, reported education commitments have been changed to represent master contract registrations with the Comptroller. Previously, reported education commitments represented Construction Authority contract registrations.

2. Variances in year-to-date commitments of City funds through February are primarily due to timing differences.

- |                         |   |  |
|-------------------------|---|--|
| Waterway Bridges        | - | Reconstruction of the Willis Avenue Bridge, totaling \$3.2 million, advanced from June 2013 to November and December 2012 and thru February 2013. Reconstruction of the Williamsburg Bridge, totaling \$4.1 million, advanced from June 2013 to January 2013. Various slippages and advances account for the remaining variance.   |
| Correction              | - | Correction facilities, construction, reconstruction and improvements, City-wide, totaling \$97.3 million, slipped from July 2012 thru February 2013 to March 2013. Acquisition and construction of the supplementary housing program and support facilities, totaling \$7.8 million, slipped from July thru December 2012 to March 2013. Purchase of computer equipment for use by the Department of Correction, totaling \$6.1 million, slipped from October 2012 to March 2013. Various slippages and advances account for the remaining variance. |
| Education               | - | Funding for Education, totaling \$6.0 million, slipped from January 2013 to March 2013. Hurricane Sandy projects, totaling \$23.7 million, advanced from June 2013 to February 2013.   |
| Economic<br>Development | - | Acquisition, site development, construction and reconstruction related to Economic Development, totaling \$118.7 million, advanced from June 2013 to July 2012 thru February 2013. Construction related to the Brooklyn Navy Yard, totaling \$9.7 million, advanced from June 2013 to October 2012 thru February 2013.   |

Industrial and Commercial Development, City-wide, totaling \$2.9 million, advanced from June 2013 to February 2013. Various slippages and advances account for the remaining variance.

- Fire
  - Vehicle acquisition, City-wide, totaling \$35.6 million, advanced from June 2013 to July 2012 thru February 2013. Facility improvements, City-wide, totaling \$7.8 million, advanced from June 2013 to July 2012 thru February 2013. Management Information and Control System, totaling \$6.9 million, advanced from June 2013 to August thru December 2012 and February 2013. Various slippages and advances account for the remaining variance.
  
- Housing
  - Housing Authority projects, totaling \$14.3 million, advanced from June 2013 to July 2012 thru February 2013. Four Twenty One Trust Fund, totaling \$19.0 million, advanced from June 2013 to November and December 2012 and January 2013. Associated Costs, totaling \$2.8 million slipped from January 2013 to March 2013. Spring Creek, totaling \$4.9 million, advanced from June 2013 to November 2012 and January 2013. HUD multi-family program, City-wide, totaling \$6.7 million, advanced from June 2013 to December 2012. Low income rental, totaling \$8.8 million, advanced from June 2013 to November and December 2012 and January 2013. Mixed income rental, totaling \$3.0 million, slipped from December 2012 to March 2013. Various slippages and advances account for the remaining variance.
  
- Highway Bridges
  - Improvements to Highway Bridges, totaling \$78.1 million, slipped from August thru December 2012 to March 2013. Reconstruction of Gerritsen Inlet Bridge, totaling \$5.8 million, advanced from June 2013 to February 2013. Planned deregistration of contracts, for design costs for bridge facilities, City-wide, totaling \$3.0 million, slipped from August and November 2012 to March 2013, while other projects, totaling \$6.7 million, advanced from June 2013 to August thru December 2012. Bridge Painting, City-wide, totaling \$5.9 million, advanced from June 2013 to July 2012 and January 2013. Reconstruction of Belt Shore parkway, totaling \$6.0 million, advanced from June 2013 to July, August, October and December 2012 and February 2013. Union Port Road Bridge, over Westchester Creek, Bronx, totaling \$6.9 million, advanced from June 2013 to July 2012. Reconstruction of ramps at St. George Ferry Terminal, totaling \$10.6 million, slipped from December 2012 to March 2013. Various slippages and advances account for the remaining variance.

- Parks

  - Miscellaneous parks, parkways and playgrounds, City-wide, totaling \$31.9 million, advanced from March, April and June 2013 to July thru December 2012 and January and February 2013. Ocean Breeze reconstruction, Staten Island, totaling \$33.5 million, advanced from June 2013 to October and December 2012. Ferry Point Park, totaling \$6.0 million, advanced from June 2013 to January and February 2013. Street and park tree planting, City-wide, totaling \$29.3 million, advanced from June 2013 to July thru November 2012 and January and February 2013. Park improvements, City-wide, totaling \$9.1 million, advanced from June 2013 to July thru October and December 2012 thru February 2013. Improvements to Central Park, totaling \$7.9 million, advanced from June 2013 to August 2012 and February 2013. Various slippages and advances account for the remaining variance.
  
- Police

  - Purchase of ultra-high frequency radio telephone equipment, totaling \$20.8 million, slipped from December 2012 and January 2013 to March 2013. Sites for Police capital projects, totaling \$2.5 million, advanced from June 2013 to February 2013. Acquisition and installation of computers for the Police Department, totaling \$17.6 million, slipped from December 2012 to March 2013. Acquisition of vehicles, totaling \$8.6 million, slipped from September and December 2012 thru February 2013 to March 2013. Construction of the New Police Academy, totaling \$7.3 million, advanced from June 2013 to October 2012. Various slippages and advances account for the remaining variance.
  
- Public Buildings

  - Construction and reconstruction of public buildings, City-wide, totaling \$22.9 million, advanced from March thru June 2013 to September 2012 thru February 2013. Reconstruction of 345 Adams street, totaling \$3.8 million, advanced from June 2013 to February 2013. Abatement of unsafe conditions, totaling \$2.2 million, slipped from December 2012 and January 2013 to March 2013.
  
- Sanitation

  - Collection trucks and other equipment, totaling \$42.5 million, slipped from January 2013 to March 2013. Improvements to garages and other facilities, totaling \$13.4 million, slipped from October 2012 thru February 2013 to March 2013 and deregistration, totaling \$3.3 million, occurred in January and February 2013. Sites for Sanitation Garages, totaling \$20.0 million, slipped from November 2012 to March 2013. Construction of Marine Transfer Stations, totaling \$173.2 million, advanced from June 2013 to December 2012 thru January 2013. Purchase of electronic data processing equipment, totaling \$41.9 million, slipped from October 2012 thru January 2013 to March 2013. Recycling facility development, totaling \$11.3

million, advanced from June 2013 to February 2013. Various slippages and advances account for the remaining variance.

- Sewers
  - Construction and reconstruction of sanitary and combined sewers, City-wide, totaling \$22.5 million, advanced from June 2013 to July 2012 thru February 2013. Construction and reconstruction of storm sewers, City-wide, totaling \$20.0 million, advanced from June 2013 to July 2012 thru January 2013. Engineering, architect and other administrative costs associated with the Department of Environmental Protection, totaling \$3.2 million, slipped from July and August 2012 to March 2013. Acquisition of land, pursuant to storm water management program, totaling \$14.3 million, advanced from June 2013 to July thru September and December 2012 thru February 2013. Guniting of Sewers, Citywide, totaling \$6.3 million, advanced from June 2013 to February 2013. Various slippages and advances account for the remaining variance.
  
- Water Supply
  - Additional Water Supply Emergency, totaling \$189.0 million, advanced from June 2013 to July thru December 2012 and February 2013. City Tunnel Number Three, Stage One, totaling \$3.3 million, advanced from June 2013 to September, November 2012 thru February 2013. City Tunnel Number Three, Stage Two, totaling \$4.3 million, advanced from June 2013 to November 2012 thru February 2013. Various slippages and advances account for the remaining variance.
  
- Water Mains
  - Water main extensions, City-wide, totaling \$3.1 million, slipped from December 2012 thru February 2013 to March 2013. Trunk main extensions and improvements, totaling \$14.0 million, advanced from June 2013 to November 2012 thru February 2013. Croton Filtration Plant, totaling \$15.5 million, advanced from June 2013 to December 2012 thru February 2013. Improvements to structures on watersheds outside the City, totaling \$39.4 million, advanced from March and June 2013 to December 2012 thru February 2013. Various slippages and advances account for the remaining variance.
  
- Water Pollution Control
  - Hunts Point Water Pollution Control Plant registrations, totaling \$3.6 million, advanced from June 2013 to July 2012 thru October 2012 and January 2013. Deregistration of contracts for Ward's Island Water Pollution Control Plant, totaling \$4.8 million, occurred in August thru November 2012 and, \$2.8 million, advanced from June 2013 to July, December 2012 and February 2013. Reconstruction of Water Pollution Control Projects, totaling \$32.9 million, advanced from June 2013 to July 2012 thru

February 2013. Twenty Sixth Ward Water Pollution Control Plant, totaling \$6.0 million, advanced from June 2013 to August thru October 2012. Reconstruction of Jamaica Water Pollution Control Plant, totaling \$10.2 million, advanced from June 2013 to July 2012 thru January 2013. Reconstruction of Tallmans Island Water Pollution Control Plant, totaling \$5.9 million, advanced from June 2013 to July 2012 thru February 2013. Combined Sewer overflow abatement, totaling \$31.2 million, advanced from May and June 2013 to December 2012 thru February 2013. Deregistration of contracts for the reconstruction of pumping stations, totaling \$2.0 million, occurred in October 2012. Engineering, architect and other administrative costs associated with Water Pollution Control, totaling \$17.4 million, advanced from June 2013 to November and December 2012 thru February 2013. Newtown Creek Water Pollution Control Plant, totaling \$7.9 million, advanced from June 2013 to February 2013. Bionutrient removal facilities, City-wide, totaling \$3.1 million, advanced from June 2013 to August 2012 thru February 2013. Various slippages and advances account for the remaining variance.

Others

- Purchase of EDP equipment for DoITT, totaling \$17.4 million, advanced from June 2013 to November 2012 thru February 2013.
- Purchase of DEP equipment, totaling \$5.3 million, advanced from June 2013 to October, December 2012 and January 2013. Deregistration of contracts for acquisition, construction and reconstruction to leased spaces, totaling \$7.0 million, occurred in October 2012 thru January 2013. Mandated payments for private gas utility relocation for the Department of Environmental Protection, totaling \$14.4 million, advanced from June 2013 to January and February 2013. Installation of water measuring devices, totaling \$10.9 million, advanced from June 2013 to January and February 2013.
- Purchase of equipment for the use by the Department of Homeless Services, totaling \$4.9 million, advanced from June 2013 to July thru December 2012 and February 2013. Congregate facilities for homeless, totaling \$3.3 million, advanced from June 2013 to July 2012 thru February 2013.
- Planned deregistration of contracts for improvements to health facilities, totaling \$3.4 million, slipped from August thru September 2012 to March 2013.

- City University improvements, City-wide, totaling \$7.8 million, advanced from June 2013 to July 2012 thru February 2013. Medgar Evers College improvements, totaling \$2.0 million, advanced from June 2013 to October 2012. Construction of City University Building, City-wide, totaling \$3.6 million, advanced from June 2013 to July 2012 thru January 2013.
- Construction, reconstruction, improvements, acquisitions, outfitting and equipment for Queens Branch libraries, totaling \$26.8 million, slipped from July 2012 thru February 2013 to March 2013.
- Purchase of electronic data processing equipment, totaling \$22.2 million, advanced from June 2013 to November 2012 thru February 2013. Purchase of electronic data processing equipment for FISA, totaling \$2.0 million, advanced from June 2013 to November 2012 thru January 2013. Purchase of communication and other equipment, totaling \$2.7 million, advanced from June 2013 to December 2012 thru February 2013. Judgements and Settlements in connection with capital projects, totaling \$35.1 million, occurred in February 2013.
- Improvements to Brooklyn Children’s Museum, totaling \$5.8 million, advanced from May and June 2013 to February 2013. Improvements to the Museum of Modern Art, totaling \$2.4 million, advanced from June 2013 to February 2013. Brooklyn Academy of Music, totaling \$5.6 million, advanced from June 2013 to December 2012. Improvements to the New York Aquarium, totaling \$11.5 million, advanced from June 2013 to December 2012.
- Various improvements for surface Transit, totaling \$6.2 million, advanced from June 2013 to September 2012.
- Development of City owned Property, totaling \$5.5 million, slipped from January 2013 to March 2013.
- Planned deregistration of contracts for Rapid and Surface Transit improvements, totaling \$24.4 million, slipped from December 2012 to March 2013. Various transit capital projects, totaling \$60.1 million, advanced from June 2013 to August 2012.

3. Variances in year-to-date commitments of non-City funds through February occurred in the Department of Housing Preservation and Development, the Department of Parks and Recreation, the Department of Transportation and others.

- Highway Bridges - Reconstruction of Gerritsen Inlet Bridge, totaling \$98.4 million, advanced from June 2013 to February 2013.
- Housing - Assisted living and senior housing, totaling \$6.9 million, advanced from June 2013 to December 2012. Low income rental, totaling \$4.5 million, advanced from June 2013 to December 2012 and January 2013. Supportive housing, totaling \$6.8 million, advanced from June 2013 to October 2012. Various slippages and advances account for the remaining variance.
- Parks - Miscellaneous parks, parkways and playgrounds, City-wide, totaling \$10.3 million, advanced from June 2013 to July 2012 thru February 2013. Park improvements, totaling \$9.2 million, advanced from June 2013 to July 2012 thru February 2013. Various slippages and advances account for the remaining variance.
- Others - Reconstruction of Ferry Vessels, totaling \$5.0 million, advanced from June 2013 to August 2012 thru February 2013.
  - Improvements for surface transit service, totaling \$6.2 million, advanced from June 2013 to September 2012.
  - Bus rapid transit, totaling \$13.2 million, advanced from June 2013 to November and December 2012.



# **Report No. 5A**

Capital Cash Flow

**CITY OF NEW YORK  
CAPITAL CASHFLOW  
REPORT NO. 5A  
(Dollars in Millions)**

DESCRIPTION	MONTH: FEBRUARY	FISCAL YEAR: 2013	
	CURRENT MONTH ACTUAL	YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
<b>TRANSIT</b>	\$0.0 (C) 0.0 (N)	\$83.4 (C) 2.0 (N)	\$149.5 (C) 4.5 (N)
<b>HIGHWAY AND STREETS</b>	14.4 (C) 2.7 (N)	125.4 (C) 28.4 (N)	335.1 (C) 149.3 (N)
<b>HIGHWAY BRIDGES</b>	10.6 (C) 12.9 (N)	92.2 (C) 91.2 (N)	209.7 (C) 205.4 (N)
<b>WATERWAY BRIDGES</b>	8.8 (C) 6.2 (N)	56.7 (C) 87.0 (N)	144.7 (C) 140.2 (N)
<b>WATER SUPPLY</b>	6.2 (C) 0.0 (N)	62.0 (C) 0.0 (N)	217.8 (C) 0.0 (N)
<b>WATER MAINS, SOURCES &amp; TREATMENT</b>	47.5 (C) 0.0 (N)	520.4 (C) 1.0 (N)	670.3 (C) 13.1 (N)
<b>SEWERS</b>	29.5 (C) 0.1 (N)	147.0 (C) 3.8 (N)	249.4 (C) 0.4 (N)
<b>WATER POLLUTION CONTROL</b>	44.0 (C) 2.7 (N)	492.8 (C) 30.9 (N)	656.5 (C) 61.3 (N)
<b>ECONOMIC DEVELOPMENT</b>	19.1 (C) 2.3 (N)	137.9 (C) 16.4 (N)	271.1 (C) 64.0 (N)
<b>EDUCATION</b>	0.0 (C) 0.0 (N)	760.0 (C) 700.5 (N)	1,014.8 (C) 1,089.5 (N)

**SYMBOLS:**

**(C) CITY FUNDS**

**(N) NON-CITY FUNDS, FEDERAL AND OTHER SOURCES**

**CITY OF NEW YORK  
CAPITAL CASHFLOW  
REPORT NO. 5A  
(Dollars in Millions)**

DESCRIPTION	MONTH: FEBRUARY	FISCAL YEAR: 2013	FISCAL YEAR
	CURRENT MONTH ACTUAL	YEAR-TO-DATE ACTUAL	PLAN
CORRECTION	13.6 (C)	66.6 (C)	143.4 (C)
	0.0 (N)	0.0 (N)	15.0 (N)
SANITATION	21.4 (C)	225.8 (C)	334.0 (C)
	0.0 (N)	0.1 (N)	2.7 (N)
POLICE	29.5 (C)	243.4 (C)	285.2 (C)
	0.0 (N)	0.0 (N)	3.0 (N)
FIRE	12.9 (C)	67.0 (C)	85.4 (C)
	0.2 (N)	0.3 (N)	11.3 (N)
HOUSING	90.6 (C)	263.0 (C)	288.7 (C)
	3.5 (N)	46.7 (N)	161.1 (N)
HOSPITALS	20.9 (C)	147.0 (C)	137.8 (C)
	0.0 (N)	1.6 (N)	55.6 (N)
PUBLIC BUILDINGS	15.3 (C)	81.2 (C)	205.7 (C)
	0.0 (N)	0.0 (N)	0.5 (N)
PARKS	35.1 (C)	229.7 (C)	384.7 (C)
	1.1 (N)	11.9 (N)	103.6 (N)
ALL OTHER DEPARTMENTS	133.8 (C)	696.7 (C)	1,455.8 (C)
	9.2 (N)	89.0 (N)	254.2 (N)
TOTAL	\$553.3 (C)	\$4,498.2 (C)	\$7,239.7 (C)
	\$40.9 (N)	\$1,110.7 (N)	\$2,334.6 (N)

**SYMBOLS:  
(C) CITY FUNDS  
(N) NON-CITY FUNDS, FEDERAL AND OTHER SOURCES**

## **Report No. 6**

Month-by-Month Cash Flow Forecast

**NEW YORK CITY**  
**MONTH - BY - MONTH CASH FLOW FORECAST**  
**REPORT NO. 6**  
**(MILLIONS OF DOLLARS)**

**MONTH: FEBRUARY**  
**FISCAL YEAR 2013**

	ACTUAL								FORECAST					12 Months	ADJUSTMENTS	TOTAL
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN				
<b>CASH INFLOWS</b>																
<b>CURRENT</b>																
GENERAL PROPERTY TAX	\$ 3,091	\$ 198	\$ 790	\$ 784	\$ 78	\$ 4,124	\$ 2,647	\$ 86	\$ 933	\$ 324	\$ (7)	\$ 3,513	\$ 16,561	\$ 1,879	\$ 18,440	
OTHER TAXES	495	1,120	3,013	1,622	1,239	2,854	2,986	1,513	2,733	2,686	1,129	3,451	24,841	790	25,631	
FEDERAL CATEGORICAL GRANTS	112	161	30	151	239	290	652	407	625	593	810	1,227	5,297	3,358	8,655	
STATE CATEGORICAL GRANTS	289	663	1,149	120	586	619	63	184	3,217	182	1,367	922	9,361	1,940	11,301	
OTHER CATEGORICAL GRANTS	61	163	213	(113)	(12)	53	38	20	54	79	30	270	856	125	981	
UNRESTRICTED (NET OF DISALL.)	-	-	-	-	-	-	-	-	-	-	-	-	-	(15)	(15)	
MISCELLANEOUS REVENUES	623	382	290	330	388	298	464	429	360	321	473	451	4,809	-	4,809	
INTER-FUND REVENUES	-	-	52	32	28	26	20	43	45	98	47	75	466	105	571	
SUBTOTAL	\$ 4,671	\$ 2,687	\$ 5,537	\$ 2,926	\$ 2,546	\$ 8,264	\$ 6,870	\$ 2,682	\$ 7,967	\$ 4,283	\$ 3,849	\$ 9,909	\$ 62,191	\$ 8,182	\$ 70,373	
<b>PRIOR</b>																
OTHER TAXES	781	217	-	-	-	-	-	-	-	-	-	-	998	-	998	
FEDERAL CATEGORICAL GRANTS	39	460	465	160	363	362	181	107	76	14	42	132	2,401	755	3,156	
STATE CATEGORICAL GRANTS	142	357	96	487	270	145	30	83	198	18	19	178	2,023	1,408	3,431	
OTHER CATEGORICAL GRANTS	4	32	21	177	14	2	15	1	1	1	5	2	275	47	322	
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5	
MISC. REVENUE/IFA	2	-	128	-	-	-	-	-	-	-	-	-	130	(130)	-	
SUBTOTAL	\$ 968	\$ 1,066	\$ 710	\$ 824	\$ 647	\$ 509	\$ 226	\$ 191	\$ 275	\$ 33	\$ 66	\$ 312	\$ 5,827	\$ 2,085	\$ 7,912	
<b>CAPITAL</b>																
CAPITAL TRANSFERS	766	174	1,085	469	559	337	815	455	586	812	941	942	7,941	(701)	7,240	
FEDERAL AND STATE	243	37	401	6	143	31	185	75	253	166	191	842	2,573	(238)	2,335	
<b>OTHER</b>																
SENIOR COLLEGES	313	-	-	-	416	-	-	263	467	1	5	871	2,336	(313)	2,023	
HOLDING ACCT. & OTHER ADJ.	3	-	15	(4)	3	(3)	(5)	5	(14)	-	-	-	-	-	-	
OTHER SOURCES	-	-	16	315	34	10	-	118	-	-	-	323	816	-	816	
<b>TOTAL INFLOWS</b>	<b>\$ 6,964</b>	<b>\$ 3,964</b>	<b>\$ 7,764</b>	<b>\$ 4,536</b>	<b>\$ 4,348</b>	<b>\$ 9,148</b>	<b>\$ 8,091</b>	<b>\$ 3,789</b>	<b>\$ 9,534</b>	<b>\$ 5,295</b>	<b>\$ 5,052</b>	<b>\$ 13,199</b>	<b>\$ 81,684</b>	<b>\$ 9,015</b>	<b>\$ 90,699</b>	
<b>CASH OUTFLOWS</b>																
<b>CURRENT</b>																
PERSONAL SERVICE	\$ 1,395	\$ 2,685	\$ 2,754	\$ 2,875	\$ 2,657	\$ 3,128	\$ 2,935	\$ 2,873	\$ 3,474	\$ 2,790	\$ 2,826	\$ 4,234	\$ 34,626	\$ 2,967	\$ 37,593	
OTHER THAN PERSONAL SERVICE	1,624	1,659	2,131	2,048	1,375	2,258	1,942	1,916	1,728	2,314	1,953	2,626	23,574	4,477	28,051	
DEBT SERVICE	522	240	195	375	254	116	651	267	396	339	150	1,224	4,729	-	4,729	
SUBTOTAL	\$ 3,541	\$ 4,584	\$ 5,080	\$ 5,298	\$ 4,286	\$ 5,502	\$ 5,528	\$ 5,056	\$ 5,598	\$ 5,443	\$ 4,929	\$ 8,084	\$ 62,929	\$ 7,444	\$ 70,373	
<b>PRIOR</b>																
PERSONAL SERVICE	1,570	786	17	11	32	30	5	3	7	71	99	92	2,723	1,082	3,805	
OTHER THAN PERSONAL SERVICE	595	490	-	2	398	93	54	275	109	266	138	170	2,590	2,687	5,277	
OTHER TAXES	59	135	-	-	-	-	-	-	-	-	-	-	194	-	194	
DISALLOWANCE RESERVE	10	-	-	-	-	-	10	-	-	-	-	-	20	977	997	
SUBTOTAL	\$ 2,234	\$ 1,411	\$ 17	\$ 13	\$ 430	\$ 123	\$ 69	\$ 278	\$ 116	\$ 337	\$ 237	\$ 262	\$ 5,527	\$ 4,746	\$ 10,273	
<b>CAPITAL</b>																
CITY DISBURSEMENTS	582	435	664	511	523	500	729	553	764	693	622	664	7,240	-	7,240	
FEDERAL AND STATE	231	51	235	72	206	57	216	41	366	191	441	228	2,335	-	2,335	
<b>OTHER</b>																
SENIOR COLLEGES	119	116	166	165	165	220	110	165	110	217	217	253	2,023	-	2,023	
OTHER USES	439	45	-	-	-	-	332	-	-	-	-	-	816	-	816	
<b>TOTAL OUTFLOWS</b>	<b>\$ 7,146</b>	<b>\$ 6,642</b>	<b>\$ 6,162</b>	<b>\$ 6,059</b>	<b>\$ 5,610</b>	<b>\$ 6,402</b>	<b>\$ 6,984</b>	<b>\$ 6,093</b>	<b>\$ 6,954</b>	<b>\$ 6,881</b>	<b>\$ 6,446</b>	<b>\$ 9,491</b>	<b>\$ 80,870</b>	<b>\$ 12,190</b>	<b>\$ 93,060</b>	
<b>NET CASH FLOW</b>	<b>\$ (182)</b>	<b>\$ (2,678)</b>	<b>\$ 1,602</b>	<b>\$ (1,523)</b>	<b>\$ (1,262)</b>	<b>\$ 2,746</b>	<b>\$ 1,107</b>	<b>\$ (2,304)</b>	<b>\$ 2,580</b>	<b>\$ (1,586)</b>	<b>\$ (1,394)</b>	<b>\$ 3,708</b>	<b>\$ 814</b>	<b>\$ (3,175)</b>	<b>\$ (2,361)</b>	
<b>BEGINNING BALANCE</b>	<b>\$ 7,493</b>	<b>\$ 7,311</b>	<b>\$ 4,633</b>	<b>\$ 6,235</b>	<b>\$ 4,712</b>	<b>\$ 3,450</b>	<b>\$ 6,196</b>	<b>\$ 7,303</b>	<b>\$ 4,999</b>	<b>\$ 7,579</b>	<b>\$ 5,993</b>	<b>\$ 4,599</b>	<b>\$ 7,493</b>			
<b>ENDING BALANCE</b>	<b>\$ 7,311</b>	<b>\$ 4,633</b>	<b>\$ 6,235</b>	<b>\$ 4,712</b>	<b>\$ 3,450</b>	<b>\$ 6,196</b>	<b>\$ 7,303</b>	<b>\$ 4,999</b>	<b>\$ 7,579</b>	<b>\$ 5,993</b>	<b>\$ 4,599</b>	<b>\$ 8,307</b>	<b>\$ 8,307</b>			

## **NOTES TO REPORT #6**

1. **Beginning Balance**

The July 2012 beginning balance is consistent with the FY 2012 audited Comprehensive Annual Financial Report (CAFR).

2. **Ending Balances**

The actual monthly ending cash balances are subject to restatement after the completion of bank reconciliations. The June 2013 ending balance includes deferred revenue from FY 2014 prepaid Real Estate Taxes.

3. **Long Term Borrowings**

Long Term Borrowings are comprised of proceeds of City general obligation bonds, NYC TFA debt and Water Authority revenue bonds, exclusive of bonds issued for refunding.

4. **Restricted Cash Bond Proceeds**

In certain instances a portion of the proceeds from each bond issuance is for capital expenditures to be made in succeeding months. Restricted cash bond proceeds accounts have been set up for this purpose. Balances in these accounts are excluded from the cash balances that are reflected in Report #6.

5. **Cash Flow Realignment**

Taxes reflect revenue net of refunds which may result in a negative cash flow in certain months. For Federal, State and Other Categorical Grants, a negative cash flow may result from corrections to certain grants that occur after the monthly accounting close in which cash is moved between grants and/or between current year/prior year classification. These negative cash flow transactions are accounting transactions reflected in the City's Financial Management System.